



**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

August 13, 2010

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2011-09

TO: All ISIS HR Paid Agencies

FROM: Andrea P. Hubbard  
Director

SUBJECT: 2010 Act 921 of Regular Legislative Session  
Teachers' Retirement System of Louisiana Rehired Retirees

Return to work provisions of [Act 921](#) of the 2010 Regular Legislative Session addresses re-employment of Teachers' Retirement System of Louisiana (TRSL) retirees into a TRSL eligible position. These rehired retirees are divided into two categories: retired teachers and retired members. The [TRSL Procedures Manual](#), Index 15, contains information regarding application of these categories as well as any exceptions that may apply.

TRSL rehired retirees should be set up in the ISIS HR system using the below guidelines for benefit plan, tax model, and date specifications beginning July 1, 2010.

**Rehired retired teachers:**

- Agencies should choose savings plan TRSN (Non-Deferred Teachers' Plan) on IT0169 to withhold employee (unsheltered) and employer contributions for re-employment in a TRSL eligible position.
- Select tax model U3 (RetNoFICA) or U4 (Ret&Medi) on IT0001, as appropriate.
- If the rehired teacher retired and was re-employed within the same pay period, select tax model V3 (RetroRetNoFICA) or V4 (RetroRetMedi), as appropriate.

**Rehired retired members:**

- Since no contributions are required, agencies should choose savings plan NORT (NoRetirement/NoSS) or no savings plan (blank) on IT0169.
- Select tax model U5 (MediNoRet) or U6 (NoFICANoRet) on IT0001, as appropriate.

**Infotype 0041 Date Specifications**

- Create a date type on IT0041 to indicate the rehired retiree date. Choose date type "24" and enter the retiree rehire date.

In addition to the requirements above, agencies are now required to submit annual reports to TRSL and the state House and Senate retirement committees. These reports must contain specific data regarding certain rehired retirees who are re-employed in TRSL eligible positions. Information regarding which employees must be reported and the specific data required in each report can be found in the TRSL Procedures Manual, [Index 15](#) and [Index 18.2](#) respectively.

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Agencies should have already completed and submitted reports that were due by August 15, 2010. Contact this office if your agency's report has not been submitted and assistance is needed to complete the reports. At this time, there is no one specific report in ISIS HR that contains all of the information required; however, OSUP will work with OIS to develop a new report or modify an existing report to meet Act 921 specifications before the January 15, 2011 reporting deadline. **In order to obtain this information in the future, agencies should begin utilizing the retiree rehire date type, "24", on the date specifications infotype 0041 for all current rehired retirees and all future rehired retirees.**

For questions regarding the requirements of Act 921 and submission of data to TRSL, contact Teachers' Retirement Audit Department at (877) 275-8775 extension 6114 outside the Baton Rouge area or (225) 925-6446 extension 6114. For any additional questions, contact a member of the OSUP Wage and Tax Administration Unit at [\\_DOA-OSUP-WTA@la.gov](mailto:_DOA-OSUP-WTA@la.gov) or (225):

Tracy Smith	219-0191	Wendy Eggert	342-0714
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APH:TLS/rl

c: Sylvia Miller, TRSL  
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